REVENUE MEMORANDUM CIRCULAR NO. 48-02 **△***

SUBJECT: List of Imported Articles that No Longer Require the Issuance

of Authority to Release Imported Goods (ATRIG) from the Bureau of Internal Revenue Prior to Release from the Custody

of the Bureau of Customs

TO : All Internal Revenue Officers and Employees and all Others

Concerned

For the information and guidance of all revenue officials and employees, quoted hereunder is the BIR-BOC Joint Memorandum Circular No. 1-2002 dated September 16, 2002 relative to the abovementioned subject which is now in effect:

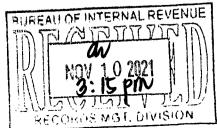
"For the information and guidance of all concerned, provided below is a list of imported articles that are clearly exempt from the imposition of value-added tax under Section 109 of the Tax Code of 1997. As such, the prescribed Authority to Release Imported Goods (ATRIG) shall no longer be issued by the Bureau of Internal Revenue (BIR) prior to the release of these articles from the Bureau of Customs (BOC).

A. LIVE ANIMALS, AND UNPROCESSED MEAT CARCASSES OR PARTS THEREOF (Whether fresh, frozen, chilled, salted, dried or boneless), EXCEPT RACE HORSES, GAME COCKS OR CHICKEN FOR COCK FIGHTING, AND PETS

1.	Asses	9.	Geese	18.	Oxen	
2.	Buffalo	10.	Goats	19.	Pigeons	
3.	Chicken/Chicks	11.	Guinea fowls	20.	Pigs	
4.	Cows	12.	Hares	21.	Rabbits	
5.	Deer	13.	Hinnies	22.	Swine	
6.	Donkeys	14.	Horses	23.	Sheep	
7.	Ducks	15.	Lambs	24.	Turkeys	
8.	Fats (beef, pork &	16.	Mules			
	poultry)	17.	Offal (including tripe, gut &			

B. LIVE MARINE FOOD PRODUCTS OR UNPROCESSED MEAT/PARTS

stomach)



THEREOF (Whether, fresh, chilled or frozen, dried, salted, shelled or filleted), EXCEPT ORNAMENTAL AND AQUARIUM FISHES

1.	Albacore or long	13.	Flat fish	29.	Salmon
	finned tunas	14.	Haddock	30.	Sardines
2.	Anchovies	15.	Hake/Sea Bass	31.	Scallops
3.	Aquatic	16.	Halibut	32.	Shrimps and
	invertebrates other	17.	Herrings		prawns
	than crustaceans	18.	Lapu-lapu fry	33.	Skip jack
	and mollusks	19.	Lobsters	34.	Snails, and other
4.	Carp	20.	Mackerel		sea snails
5.	Catfish	21.	Milkfish fly	35.	Sole
6.	Clams	22.	Mollusks	36.	Sprars
7.	Coalfish	23.	Mussels	37.	Squid
8.	Cod	24.	Octopus	38.	Trout
9.	Cuttlefish	25.	Oysters	39.	Tunas (including
10.	Crabs	26.	Pitchards		yellow fin tuna)
11.	Dogfish and other	27.	Plaice		
	sharks	28.	Rock lobster and other		
12.	Eels		sea crawfish		

C. UNPROCESSED VEGETABLES PRODUCTS (Whether whole, cut, sliced, broken, dried, fresh, chilled, frozen, shelled, skinned or split)

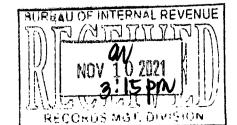
1. A	Agaric	22.	Eggplants	41.	Pumpkin/
2. A	Alfalfa	23.	Garlic		Squash
3. A	Artichokes	24.	Gherkins	42.	Radishes
4. A	Asparagus	25.	Guar seed	43.	Rhubarb
5. A	Aubergine	26.	Gumbo	44.	Rosemary leaves
6. E	Bamboo shoots	27.	Kohlrabi	45.	Sage leaves
7. E	Beans	28.	Kale and similar	46.	Salad beetroot
8. E	Brussels sprouts		edible brassicas	47.	Salsify
9.	Cabbage	29.	Leeks	48.	Savory leaves
10. C	Capers	30.	Lettuce	49.	Shallots
11. C	Capsicum	31.	Marjoram	50.	Spinach
12. C	Carrots	32.	Mushrooms	51.	Sweet corn
13.	Cauliflower	33.	Olives	52.	Tarragon leaves
14. C	Celery	34.	Onions	53.	Tomatoes
15. C	Celeriac	35.	Oregano leaves	54.	Truffles
16. C	Chard	36.	Parsnip	55.	Turnips
17. C	Chervil	37.	Parsley	56.	Water chestnuts
18. C	Chicory	38.	Peas	57.	Watercress
19.	Cucumber	39.	Pimenta	58.	Witloof chicory

21. Edible roots tubers

D. UNPROCESSED EDIBLE FRUITS AND NUTS (Whether fresh or dried, shelled or peeled), BUT NOT BOTTLED, POWDERED OR CANNED

1.	Almonds	26	. Dates	52.	Oranges		
2.	Anise	27	. Dill seed	53.	Papayas or		
3.	Apples	28	. Fennels		papaws		
4.	Apricot	29	. Figs	54.	Pears		
5.	Avocados	30	. Ginger	55.	Peaches		
6.	Badian	31	. Gooseberries		(including		
7.	Banana	32	. Grapes		nectarines)		
8.	Basil leaves	33	. Grapefruit	56.	Peanut		
9.	Bay leaf	34	. Green tea	57.	Pecans		
10.	Black berries	35	. Guavas	58.	Pepper		
11.	Black tea	36	. Hazelnuts or filberts	59.	Peyin beans		
12.	Brazil nuts	37	. Juniper berries	60.	Persimmons		
13.	Caraway	38	. Laurels leaves	61.	Pineapples		
14.	Cardamoms	39	. Lemons & Limes	62.	Pistachios		
15.	Cashew nuts	40	. Loganberries	63.	Plums		
16.	Cherry	41	. Longans	64.	Quinces		
17.	Chestnuts	42.	. Lychees	65.	Rambutans		
18.	Cinnamon	43	. Mace	66.	Raspberries		
19.	Citrus fruit	44.	. Macadamias nuts	67.	Saffron		
20.	Cloves	45.	. Mandarins	68.	Sloes		
21.	Cocoa beans	46.	. Mangoes	69.	Strawberries		
22.	Coffee beans	47.	. Mangosteens	70.	Tea (Not in tea		
	(not decaffeinated)	48.	Mate		bags; not		
23.	Coriander	49.	Melons (including		fermented)		
24.	Cumin		watermelons)	71.	Turmeric		
25.	Currants	50.	Mulberries		(Curcuma)		
		51.	Nutmeg	72.	Thyme		
				73.	Walnuts		
E.	UNPROCESSED CEREALS						
1.	Barley	5.	Meslin	8.	Rye		
2.	Buckwheat	5.	Oats (cereal grass)	9.	Spelt		
3.	Grain sorghum	7.	Rice (whether husked,	10.	Wheat		
4.	Maize, Corn,		semi-milled or wholly				
	_		· J				

Popcorn



milled rice [polished or

(unpopped)

glazed])

F. UNPROCESSED SEEDS, MISCELLANEOUS GRAINS, MEDICINAL HERBS AND PLANTS

1.	Annatto seeds	19.	Uan aanaa	27	C - ffl 1 -
			Hop cones	37.	Safflower seeds
2.	Asparagus seeds	20.	Horse beans	38.	Seaweeds
3.	Bamboo beans	21.	Kentucky blue grass	39.	Seeds of forage
4.	Beet seeds	22.	Kidney beans		plants
5.	Broad beans	23.	Kernels	40.	Sesamum seeds
6.	Cantaloupe seeds	24.	Lentils	41.	Shea nuts (karite
7.	Castor oil seeds	25.	Linseed		nuts)
8.	Chicory roots	26.	Liquorice roots	42.	Soya beans
9.	Clover seeds	27.	Locust beans	43.	Sugar seeds
10.	Coriander seeds	28.	Lucerne (Alfalfa) seeds	44.	Sunflower seeds
11.	Corn seeds	29.	Melon seeds	45.	Timothy grass
12.	Cotton seeds	30.	Mung beans		seeds
13.	Cumin seeds	31.	Mustard seeds	46.	Vanilla
14.	Fennel seeds	32.	Palm nuts	47.	Vegetable seeds
15.	Fescue seeds	33.	Poppy seeds		(others)
16.	Fruit stories	34.	Potato seeds	48.	Watermelon
17.	Ginseng roots	35.	Rape of colza seeds		seeds
18.	Ground-nuts	36.	Red beans	49.	White pea beans
	(shelled whether				
	or not broken)				,

It shall be understood that the above articles are considered unprocessed or in their original state even if they have undergone the simple process of preparation or preservation for the market, such as freezing, drying, salting, broiling, roasting, smoking or stripping. Furthermore, the above imported articles shall only be released by the Bureau of Customs if the same are accompanied by the following documents:

PRODUCT GROUP

A. ANIMALS, AND MEAT CARCASSES OR PARTS THEREOF (Whether fresh, frozen, chilled, salted, dried or boneless), EXCEPT RACE HORSES, GAME COCKS OR CHICKEN FOR COCK

B. LIVE MARINE FOOD PRODUCTS

FIGHTING, AND PETS

NAME OF DOCUMENT

- Health Certificate from the Country of Origin
- b. Veterinary Quarantine
 Clearance (VQC) from
 the Bureau of Animal
 Industry (BAI)
- c. Import Permit from BAI
 - . Health Certificate from the

- OR MEAT/PARTS THEREOF

 (Whether fresh, chilled or frozen, dried, salted or shelled or filleted), EXCEPT

 ORNAMENTAL AND AQUARIUM

 FISHES
- C. UNPROCESSED VEGETABLES
 PRODUCTS (Whether whole, cut,
 sliced, broken, dried, chilled, frozen,
 shelled, skinned or split)
- D. UNPROCESSED EDIBLE FRUITS

 AND NUTS (Whether fresh or dried, shelled or peeled), BUT NOT

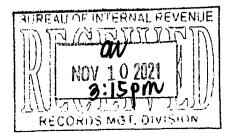
 BOTTLED, POWDERED OR

 CANNED
- E. UNPROCESSED CEREALS
- F. UNPROCESSED SEEDS,
 MISCELLANEOUS GRAINS,
 FRUITS, AND MEDICAL HERBS
 AND PLANTS

- b. Import Permit and
 Clearance from the Bureau
 of Fisheries and Aquatic
 Resources
- a. Phytosanitary Certificate from the Country of Origin
- b. Permit to Import as well as Clearance from the Bureau of Plant Industry
- a. Phytosanitary Certificate from the Country of Origin
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- b. Permit to Import as well as Clearance from the Bureau of Plant Industry
- a. Phytosanitary Certificate from the Country of Origin
- b. Permit to Import as well as Clearance from the Bureau of Plant Industry
- c. Import Permit from
 National Food Authority
 (for rice only)
- d. Fortification requirement on rice effective November 7,2004 under R.A. 8976

Pending resolution on the taxability of certain imported articles and the issuance of clear policies and procedures on the issuance of certifications from concerned regulatory government agencies, the appropriate ATRIG shall still be secured from the BIR on the following articles until such time that a supplemental Circular expanding the coverage of the above list shall have been issued:

1. Feed and feed ingredients;



- 2. Fertilizers;
- 3. Articles subject to excise tax as well as on the raw materials, apparatus or mechanical contrivances, and equipment specially used for the manufacture thereof; and
- 4. Other VAT-exempt importation of goods not included in the above list.

(SGD) GUILLERMO L. PARAYNO, JR. Commissioner of Internal Revenue

(SGD) ANTONIO M. BERNARDO Commissioner of Customs"

All revenue officials concerned are requested to give this Circular as wide a publicity as possible.

(SGD.) GUILLERMO L. PARAYNO, JR.

Commissioner of Internal Revenue